STAND. COM. REP. NO. **684** -14

Honolulu, Hawaii

February 28, 2014

RE: H.B. No. 1870

H.D. 1

Honorable Joseph M. Souki Speaker, House of Representatives Twenty-Seventh State Legislature Regular Session of 2014 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1870 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish a nonrefundable income tax credit for taxpayers who purchase residential backup generators.

The Department of Taxation and the Tax Foundation of Hawaii submitted comments on the measure.

Your Committee finds that this measure will benefit taxpayers by mitigating the cost of purchasing a generator to provide electricity for their homes during an emergency.

Your Committee has amended this measure by:

- (1) Specifying that the tax credit:
 - (A) Can only be claimed once per taxpayer; and
 - (B) Shall not include:
 - (i) The costs of installation or prefatory work required for installation of a residential backup generator; or

HB1870 HD1 HSCR LRB 14-1132.doc

- (ii) Any costs for which another credit is claimed; and
- (2) Changing the effective date to July 1, 2030, to facilitate further discussion on the measure.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1870, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1870, H.D. 1, and be placed on the calendar for Third Reading.

Respectfully submitted on behalf of the members of the Committee on Finance,





Record of Votes of the Committee on Finance

### Total (17) The recommittee is reconsidering its previous decision on the measure. The recommendation is to: ### Pass, unamended (as is)	Bill/Resolution No.: HB 1870	Committee Referral: FIN	Date			
The recommendation is to: 0 Pass, unamended (as is) Pass, with amendments (HD) 0 Hold 0 Pass short form bill with HD to recommit for future public hearing (recommit) FIN Members Ayes Ayes (WR) Nays Excused 1. LUKE, Sylvia (C) 2. NISHIMOTO, Scott Y. (VC) 3. JOHANSON, Aaron Ling (VC) 4. CULLEN, Ty J.K. 5. HASHEM, Mark J. 6. ING, Kanlela 7. JORDAN, Jo 8. KOBAVASHI, Bertrand 9. LOWEN, Nicole E. 10. MORIKAWA, Dee 11. ONISHI, Richard H.K. 12. TAKAYAMA, Gregg 13. TOKIOKA, James Kunane 14. WOODSON, Justin H. 15. YAMASHITA, Kyle T. 16. FUKUMOTO, Beth 17. WARD, Gene TOTAL (17) The recommendation is: Adopted If joint referral, committee acronym(s) Vice Chair's or designee's signature Vice Chair's or designee's signature Vice Chair's or designee's signature				2/12/2014		
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